Income Tax Appeal No.31 of 2006
Hon'ble P.C. Verma, J.
Hon'ble B.C. Kandpal, J.

The appeal is dismissed. For order, see our order of date passed on separate sheet in ITA No.25 of 2006.

(B.C. K., J.) **(P.C. V., J.)**

Dt. 20.02.2006
Rajeev Dang